

IA-18

(Revised 6/98)

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF IOWA

IN RE:

DENNIS CLIFFORD BRUCE,
Debtor(s).

CHAPTER 7
CASE NO. 24-00179

NOTICE OF AND MOTION FOR
APPROVAL OF COMPROMISE
OR SETTLEMENT OF
CONTROVERSY

The undersigned Trustee has entered into a compromise or settlement of controversy and moves the Court to approve the following:

The Debtor claimed an exemption with respect to a Collins Community Credit Union IRA in the amount of \$5,000.00. The contribution to this IRA was made with respect to the 2023 tax year. The Trustee timely objected to the IRA exemption claim and the Debtor has resisted the Trustee's objection.

The Trustee asserts that under Iowa Code §627.8(f) the exemption for a contribution to an IRA is "limited to the maximum deductible contribution". The Debtor and his non-filing spouse filed a joint tax return for 2023 and both the Debtor and his non-filing spouse were participants in another qualified plan for 2023. Consequently, pursuant to the Internal Revenue Code, a contribution to an IRA for 2023 is deductible by the Debtor only if the income on the Debtor's 2023 income tax return is less than a stated dollar amount. The combined income on the Debtor's jointly filed income tax return exceeds the proscribed dollar amount. Therefore, the Trustee asserts that the IRA contribution by the Debtor for 2023 is not deductible, and the IRA to which the contribution was made is not exempt.

On the Debtor's jointly filed income tax return, no loss was claimed with respect to the Debtor's stock ownership in the S corporation, BDC Group, Inc., because the corporation's tax return has not been filed. To the best of the Trustee's knowledge, information and belief, the S corporation had a 2023 loss, which would entitle the Debtor to claim a loss on an amended income tax return in an amount sufficient to reduce the income on the Debtor's 2023 jointly filed income tax return to less than the proscribed dollar amount.

The Trustee and the Debtor have agreed to settle and compromise the Debtor's IRA exemption claim for the sum of \$3,000.00 paid to the bankruptcy estate. This compromise results in a recovery to the bankruptcy estate of 60% of the claimed exemption amount without the necessity expending legal fees to litigate the objection to exemption.

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The settlement sum is due within 10 days after the entry of an order approving this settlement and compromise. In the event that the settlement sum is not timely received, the Trustee has the right to cancel and terminate this settlement by notice to the Debtor and his attorney, or to obtain a judgment against the Debtor for the settlement sum and to pursue collect of the settlement sum.

NOTICE IS HEREBY GIVEN that objections must be served on the undersigned Trustee, the United States Trustee, Debtor(s), and Debtor(s)' counsel at the addresses shown below and filed with the United States Bankruptcy Court, Northern District of Iowa, Clerk's Office, 111 7th Avenue SE, Box 15, Cedar Rapids, IA 52401-2101, or United States Bankruptcy Court, Northern District of Iowa, Clerk's Office, Federal Building, 320 6th Street, Room 117, Sioux City, IA 51101, **on or before November 22, 2024**.

NOTICE IS FURTHER GIVEN timely-filed objections will be set for hearing by separate notice. If no objections are filed a separate order will enter.

DATED: November 1, 2024

/s/ Larry S. Eide
Larry S. Eide, Trustee (AT0002317)
PO Box 1588
Mason City, IA 50402-1588

Debtor(s):

Dennis Clifford Bruce
565 East View Ave
Marion, IA 52302

Debtor(s)' Counsel:

Ronald C. Martin
Day Rettig Martin, P.C.
PO Box 2877
Cedar Rapids, IA 52406-2877

United States Trustee:

Mary R. Jensen
Acting United States Trustee
United States Federal Courthouse
111 7th Avenue SE, Box 17
Cedar Rapids, IA 52401-2101

I certify that a copy of the document on which this appears and all enclosures were served the date indicated below on all creditors and parties-in-interest as required by the Bankruptcy Code and Rules by the office of Larry S. Eide per the attached list.

DATED: November 1, 2024

/s/ Larry S. Eide
Larry S. Eide (AT0002317)

Label Matrix for local noticing

0862-1

Case 24-00179

Northern District of Iowa

Cedar Rapids

Fri Nov 1 11:24:36 CDT 2024

ABB (Fastwyre)

Corporate Headquarters-North America

305 Gregson Dr

Cary, NC 27511-6496

AG & EG LLC

c/o Anddrew Galinsky

3900 Vandalia Rd

Des Moines, IA 50317-1550

AT&T Services Inc

Attn: Contract Admin

14575 Presidio Square Blvd

Houston, TX 77083-1586

AUS Inc

137 NE 48th Pl

Des Moines, IA 50313-2343

Ace Electric

1280 Progress St

PO Box 557

North Liberty, IA 52317-0557

Acme Tools

1943 Blairs Ferry Rd NE

Cedar Rapids, IA 52402-5811

Adam Verastegui

3023 SW Butternut Dr

Ankeny, IA 50023-7201

Advance Auto Parts

Advance Financial Services

PO Box 742063

Atlanta, GA 30374-2063

(p)ADVANCED TOWER SERVICES LLC

ATTN AMANDA PEREA

2417 BAYLOR DR SE

ALBUQUERQUE NM 87106-3205

Advanced Traffic Control Inc

PO Box 8958

Cedar Rapids, IA 52408-8958

Affordable Pressure Washing

7303 Mount Vernon Rd SE

Cedar Rapids, IA 52403-7130

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White Post, VA 22663

Alexis Reyes Lira

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300 E SHERIDAN AVE

CENTERVILLE IA 52544-2625

Allied Glass

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Hiawatha, IA 52233-2220

Ally Bank, c/o AIS Portfolio Services LL

4515 N Santa Fe Ave

Dept APS

Oklahoma City, OK 73118-7901

Ally Financial

PO Box 380901

Minneapolis, MN 55438-0901

Ally Financing

PO Box 9001948

Louisville, KY 40290-1948

(p)ALTORFER INC

PO BOX 1347

CEDAR RAPIDS IA 52406-1347

American Boring Inc

6895 Pickering Rd

Carroll, OH 43112-9614

American Truck & Trailer Supply

11949 Livingston Rd

Manassas, VA 20109-2780

Antonio Reyes

201 Hays Ave

Trenton, TN 38382-2130

Area Wide Protective

PO Box 636219

Cincinnati, OH 45263-6219

Arizona Department of Revenue

Attn: Customer Care

PO Box 29086

Phoenix, AZ 85038-9086

Arizona Department of Revenue

Office of Arizona Attorney General - BCE

c/o Tax, Bankruptcy and Collection Sct

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Marion, IA 52302-1542

Arnold Motor Supply LLP
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Spencer, IA 51301-0320

Asphalt Restorations Inc
PO Box 278
Crownsville, MD 21032-0278

Asphalt Restorations, Inc.
1113 Chambers River Road
Crownsville, MD 21032-1528

Augustin Sanchez
224 N Auburn Dr
Sterling, VA 20164-5410

BDC Group, Inc.
925 Boyson Ct
Hiawatha, IA 52233-1233

BILL / Divvy
13707 S 200 W, Suite 100
Draper, UT 84020-2443

BILL / Divvy
6220 America Center Dr, Suite 100
San Jose, CA 95002

BL Tower Construction
11111 E Pine St
Tulsa, OK 74116-1600

BMO Bank N.A.
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Cedar Rapids, IA 52406-3040

BMO Bank NA f/k/a Bank of the West
d/b/a Ditch Witch Financial Services
1625 W Fountainhead Pkwy
AZ-FTN-10C-A
Tempe, AZ 85282-2371

BMO Bank NA f/k/a Bank of the West
d/b/a Ditch Witch Financial Services
Attn: Thomas Burke / Peter Chalik
699 Walnut St, Suite 2000
Des Moines, IA 50309-3948

BMO Harris Bank, NA
300 E John Carpent Frwy
Irving, TX 75062-2727

BMO Harris Bank, NA
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Cedar Rapids, IA 52411-6619

BMO Harris Bank, NA
PO Box 3040
Cedar Rapids, IA 52406-3040

BMO Harris Bank, NA
PO Box 71810
Chicago, IL 60694-1810

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Oklahoma City, OK 73118-7901

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Oklahoma City, OK 73118-7901

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c/o Weltman, Weinberg & Reis Co., LPA
965 Keynote Circle
Cleveland, OH 44131-1829

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Tampa, FL 33631-3785

Bank of America, NA
c/o SouthLaw PC
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Overland Park, KS 66213-2660

Barbour Building Systems LLC
21421 E Truman Rd
Independence, MO 64056-2673

Barnhart Crane
PO Box 2153 Dept 1906
Birmingham, AL 35287-0002

BerganKDV
Creative Planning Tax LLC
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Cedar Rapids, IA 52401-1309

BerganKDV
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Dallas, TX 75373-5484

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99 Bow St, Suite 500
Portsmouth, NH 03801-3846

Blue Star Power Systems Inc
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Mankato, MN 56003-2213

Bollmeier Crane & Lift
508 Hickory Ln
Marissa, IL 62257-1706

Bradley & Riley PC
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MCLEAN VA 22102-4285

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Dennis Clifford Bruce
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Bulldog Pipe
16657 E 122nd St N
Collinsville, OK 74021-5180

CAJ Services LLC
2400 Tawakoni Dr
Debt of BDC Group, Inc.
Wylie, TX 75098-0797

CB Companies LLC
1525 Ketelsen Dr
Hiawatha, IA 52233-2221

CIT Sewer Solutions
530 Dubois Ave
Mc Callsburg, IA 50154

Campbell Supply Co
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Candace N. Bruce
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Carrier Access IT, LC
1050 Depot Ln SE #100
Cedar Rapids, IA 52401-2463

Carrier Access IT, LC
1275 NW 128th St
Clive, IA 50325-7403

Castle Concrete LLC
1325 Meade St
Flatwoods, KY 41139-1027

Caterpillar Financial Services
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c/o Mark A Ludolph
300 Hamilton Blvd, PO Box 6199
Peoria, IL 61601-6199

Cedar Rapids/Linn Co. Solid Waste Agency
1954 County Home Rd
Marion, IA 52302-9758

Cellco Partnership d/b/a Verizon Wireless
Attn: William M Vermette
22001 Loudoun County Pkwy
Ashburn, VA 20147-6122

Centurylink Communications LLC
Attn: Legal-BKY
1025 El Dorado Blvd
Broomfield, CO 80021-8249

City of Cedar Rapids
Attn: Rebecca Johnson, Purchasing Agent
101 First St SE
Cedar Rapids, IA 52401-1205

Clear Canopy LLC
1705 W University Dr #108-106
McKinney, TX 75069-3392

Clog Busters
3950 Vandalia Rd
Des Moines, IA 50317-1550

Collection Services Center
PO Box 9125
Des Moines, IA 50306-9125

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Middle River, MD 21220-2418

Colton Paris
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Philadelphia, PA 19176-0219

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Reston, VA 20190-6001

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Indianapolis, IN 46227-3520

Complete Design Solutions LLC
511B Davidson Dr
Minooka, IL 60447-8423

Complete Design Solutions LLC
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Corporation Service Company
as Representative
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4151 3rd Ave, Suite 101
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D & S Construction
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Marion, IA 52302-5504

D.R.S. Enterprises Inc
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Garfield, OH 44125-4808

DDL Business Systems LLC
PO Box 940
Stephens City, VA 22655-0940

DM Concrete LLC
2462 10th Ave
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DST, Inc.
4700 Acorn Drive
Cleveland, OH 44131-6940

DTCenter I, Bldg C UOA
c/o CGR Comm Mgmt LLC
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DVA Inc d/b/a Ditch Witch of Virginia
11053 Washington Hwy
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Darling Ventures LLC
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Davis Tower Foundation LLC
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PO Box 44080
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Dawson M. Olson
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1111 OLD EAGLE SCHOOL ROAD
WAYNE PA 19087-1453

Dean A Spina
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Deere Credit Inc
c/o Shuttleworth & Ingersoll, PLC
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115 3rd St SE, Suite 500 / PO Box 2107
Cedar Rapids, IA 52401-1235

(p)DEERE CREDIT SERVICES INC
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Des Moines, IA 50321-1190

Devonte Johnson
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Des Moines, IA 50315-5270

Ditch Witch - Iowa
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Davenport, IA 52806-9400

Ditch Witch Financial Services
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Amarillo, TX 79119-7200

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Glen Allen, VA 23059-1905

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(p)DIVISION OF CHILD SUPPORT ENFORCEMENT
BANKRUPTCY UNIT
2001 MAYWILL STREET STE 200
RICHMOND VA 23230-3236

Division of Child Support Enforcement
Bankruptcy Unit
PO Box 71900
Henrico, VA 23255-1900

(p)DOMINION ENERGY VIRGINIA NORTH CAROLINA
PO BOX 26666
RICHMOND VA 23261-6666

Donald B Rice Tire Company Inc
t/a Rice Tire
Attn: Mary Beth Beard
909 N East St
Frederick, MD 21701-4621

Drake Shores
813 Saint Annes Dr
Iowa City, IA 52245-5635

Drilltech LLC
7080 York St
Denver, CO 80229-7301

Dulles Electric Supply Corp
22570 Shaw Rd, Suite 150
Sterling, VA 20166-4393

Dylan Bowser
19125 Dales Ford Rd
Scotch Grove, IA 52310-7484

Dylan Davis
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ET Communications LLC
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Coopersburg, PA 18036-2132

East Central Iowa Council of Governments
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Cedar Rapids, IA 52402-4665

East Central Iowa Council of Governments
c/o Rush M Shortley - Attorney at Law
1921 51st St NE
Cedar Rapids, IA 52402-2400

Echo Group Inc

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Council Bluffs, IA 51502-0336

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Prairie Du Sac, WI 53578-1027

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Elevated Technology Solutions

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Elmer Majano Hernandez

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Woodbridge, VA 22191-3847

Equipment Marketers & Appraisers

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as Agent for COMS

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FS3 Inc

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PO Box 100286

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Fiber Network Resources

2486 State Route 588

Gallipolis, OH 45631-9105

Fidelity Security Life - Avesis

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Los Angeles, CA 90084-2531

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Five Nine Design Group LLC

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Noblesville, IN 46062-4658

Five Star Communications LLC

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Omaha, NE 68105-1411

Five Star Communications LLC

c/o Croker Huck Law Firm

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Foundation Software

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Fujitsu Network Communications

2801 Telecom Pkwy

Richardson, TX 75082-3599

Fusion Telecom Services LLC

4020 Oakmeadow Dr

Plano, TX 75093-8538

Fuzzy Cow LLC

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Cedar Rapids, IA 52402-6446

GD Construction Inc

2514 Cove Hollow Ct

Rowlett, TX 75088-2436

GLT Transportation Group

10 Canal St, #318

Miami, FL 33166-4404

Galinsky Family Real Estate LLC

c/o Andrew Galinsky

3900 Vandalia Rd

Des Moines, IA 50317-1550

Genesis Utility Inc
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Oilville, VA 23129

Genuine Cable Group
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Global Rental Co Inc
33 Inverness Center Pkwy
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Graybar Electric Company Inc
12437 Collections Center Dr
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Graybar Electric Company Inc
7601 Setzler Pkwy North
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Green Note Capital Partners SPV LLC
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HGP Inc
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Handley Dirt Work Plus LLC
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Marion, IA 52302-9713

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149 Humphries Dr
Reynoldsburg, OH 43068-6801

Hawkeye Fire & Safety
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Cedar Rapids, IA 52402-4669

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(p) HERC RENTALS INC
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BONITA SPRINGS FL 34134-4325

Herc Rentals Inc
c/o Shuttleworth & Ingersoll, PLC
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Cedar Rapids, IA 52406-2107

Hiawatha Properties LLC
Attn: Timothy J Wilson
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Hiawatha, IA 52233-0025

Hiawatha Properties LLC
c/o Dan Childers
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Cedar Rapids, IA 52406-2107

Hiawatha Water Dept

101 Emmons St

PO Box 25

Hiawatha, IA 52233-0025

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Cedar Rapids, IA 52404-5736ImOn Communications LLC
PO Box 3446
Cedar Rapids, IA 52406-3446Imperial Crane Services Inc
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Bridgeview, IL 60455-2395InteliPort Inc
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Hertford, NC 27944-1103Internal Revenue Service
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Philadelphia, PA 19101-7346(p) IOWA DEPARTMENT OF REVENUE
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Office of the Attorney General of Iowa
Attn: Bankruptcy Unit
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Des Moines, IA 50319-0109Iowa Dept of Transportation
PO Box 10382
Des Moines, IA 50306-0382Iowa Workforce Development-U/E
1000 E Grand Ave
Des Moines, IA 50319-0220Isotropic Networks Inc
c/o Terry L Gibson
2015 Grand Ave, Suite 102
Des Moines, IA 50312-4902JA Lee Electric Services LLC
11 Melanie Lane, Suite 9
East Hanover, NJ 07936-1100JJJ Cable Communication LLC
2025 Keller Springs Rd #1015
Carrollton, TX 75006JK Communications LLC
304 Cottonwood St
Lexington, MO 64067-1386Jacob Hensel
1130 32nd St NE
Cedar Rapids, IA 52402-3515James River Equipment
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c/o Wes Huisenga / Benjamin Nielson
115 3rd St SE, Suite 500 / PO Box 2107
Cedar Rapids, IA 52401-1222Jones Transport LLC
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Hattiesburg, MS 39402Jose Reyes
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6807 Kingswood Ln
Cedar Rapids, IA 52402-5937Juan Lira
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 Atkins, IA 52206-9728

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Kelly M. Kemmerling
 654 28th St Court SE
 Cedar Rapids, IA 52403-3003

Kenway Trucking LLC
 1655 Commercial Dr
 PO Box 237
 Walford, IA 52351-0237

Kevin L. Haines
 1984 Scales Bend Rd NE
 North Liberty, IA 52317-9332

Keystone Savings Bank
 807 Rosedale Dr
 Center Point, IA 52213-9381

Keystone Savings Bank
 81 Main St
 PO Box 367
 Keystone, IA 52249-0367

Keystone Savings Bank
 Attn: Abram V. Carls / Eric W. Lam
 115 3rd St SE, Suite 1200
 Cedar Rapids, IA 52401-1266

Keystone Savings Bank
 c/o Eric W. Lam
 115 Third Street SE, Suite 1200
 Cedar Rapids, IA 52401-1222

Kirkwood Community College
 7725 Kirkwood Blvd
 Cedar Rapids, IA 52404-5231

Konica Minolta Business Solutions USA
 c/o US Bank Equipment Finance
 1310 Madrid St
 Marshall, MN 56258-4099

Konica Minolta Premier Finance
 PO Box 790448
 Saint Louis, MO 63179-0448

Kramer Well Drilling LLC
 W14405 Hwy 8
 Weyerhaeuser, WI 54895-9631

Kyle Enterprises LLC d/b/a Millennium
 c/o Wagner Falconer & Judd, Ltd
 300 N Corporate Dr, Suite 200
 Brookfield, WI 53045-5833

Kyle Enterprises LLC d/b/a Millennium
 c/o Wagner Falconer & Judd, Ltd.
 Suite 200
 Brookfield, WI 53045

L&M Underground Inc
 7529 S Storm Mtn
 Littleton, CO 80127-3807

LL Pelling Co Inc
 1425 West Penn St
 PO Box 230
 North Liberty, IA 52317-0230

Eric W. Lam
 115 Third Street S.E. Suite 1200
 Cedar Rapids, IA 52401-1222

Lamoni Heating, Cooling & Plumbing LLC
 139 N Linden St
 Lamoni, IA 50140-1045

Liberty Doors
 900 W Penn St
 North Liberty, IA 52317-9524

Liberty Mutual Insurance
 PO Box 91012
 Chicago, IL 60680-1110

Linn County REC
 5695 REC Drive
 PO Box 69
 Marion, IA 52302-0069

Linn County REC
 c/o Pulkrabek Law Office, PLC
 Attn: Julie Pulkrabeck
 4698 Fox Lane NE
 Iowa City, IA 52240-7733

Liquid Capital Exchange Inc
 Attn: Tammy Kemp / Vlad Rojko
 5075 Yonge St, Suite 700
 Toronto Ontario M2N 6C6, CANADA

Liquid Capital Exchange Inc
 c/o Nymaster Goode, PC
 Attn: Kristina Stanger
 700 Walnut St, Suite 1600
 Des Moines, IA 50309-3899

Liquid Capital Exchange Inc
 c/o Nymaster Goode, PC / Roy Leaf
 625 1st St SE, Suite 400
 Cedar Rapids, IA 52401-2032

Lisa Watson
 20388 Farmgate Terr
 Ashburn, VA 20147-3710

Listo Services LLC
14773 Crimson Bluff
Winter Garden, FL 34787-3259

Loudoun Auto Parts Inc
45977 Old Ox Rd
Sterling, VA 20166-9472

Loudoun Quarries
PO Box 220112
Chantilly, VA 20153-0112

Loudoun Water
PO Box 4000
Ashburn, VA 20146-2591

Luck Stone Corp
PO Box 22696
New York, NY 10087-2696

Mark A Ludolph
Heyl, Royster, Voelker & Allen
300 Hamilton Boulevard
P.O. Box 6199
Peoria, IL 61601-6199

Lumen Law Department
931 14th St, 9th Floor
Denver, CO 80202-2994

Lumen Technologies Group LLC
Attn: Legal - BKY
1025 El Dorado Blvd
Broomfield, CO 80021-8249

Manchester Leasing Services Inc
18173 Edison Ave, Unit G
Chesterfield, MO 63005-3722

Manchester Leasing Services Inc
2771 104th St, Suite 1
Urbandale, IA 50322-3883

Manchester Leasing Services Inc
c/o Wandro & Associates / Terry Gibson
2015 Grand Ave, Suite 102
Des Moines, IA 50312-4902

Maquoketa Valley REC
109 N Huber St
Anamosa, IA 52205-1453

Marion Municipal Water Dept
3050 5th Ave
Marion, IA 52302-3758

(p)MARLIN BUSINESS CORPORATION
ATTN F/K/A MARLIN BUSINESS BANK
300 FELLOWSHIP ROAD
MOUNT LAUREL NJ 08054-1727

Marlin Leasing Corporation
d/b/a/ PEAC Solutions
300 Fellowship Rd
Mount Laurel, NJ 08054-1201

Marlin Leasing Corporation dba PEAC Solution
300 Fellowship Rd.
Mt. Laurel, NJ 08054-1201

Ronald C. Martin
Day Rettig Martin, P.C.
P. O. Box 2877
Cedar Rapids, IA 52406-2877

Marvair
PO Box 400
Cordele, GA 31010-0400

McCarthy Tire Service Co of VA
PO Box 1125
Wilkes Barre, PA 18703-1125

McCoart Electric
68 Horse Picture
Lowmansville, KY 41232-9089

McGrath
4610 Center Point Rd NE
Cedar Rapids, IA 52402-2412

Mediacom Business
PO Box 5744
Carol Stream, IL 60197-5744

Mediacom Communications Corp
Attn: Legal Department
One Mediacom Way
Chester, NY 10918-4850

Michael Boots
PO Box 1112
Wilton, IA 52778-1112

MidAmerican Energy Company
PO Box 4350 Credit
Davenport, IA 52808-4350

MidAmerican Energy Company
PO Box 8020
Davenport, IA 52808-8020

Midwest Wheel Companies
200 50th Ave SW
Cedar Rapids, IA 52404-4926

Mike A. Miner
1447 Amber Rd, x44
Monticello, IA 52310-8070

(p)MILLBROOK WEST LLC
PO BOX 163
BROAD RUN VA 20137-0163

Millennium
2121 Hobbs Dr
Delevan, WI 53115-5600

Mob Communications LLC
13709 80th Terrace
Live Oak, FL 32060-8825

Mobile Mini Inc
4646 E Van Buren St, Suite 400
Phoenix, AZ 85008-6927

Modular Connections LLC
1090 Industrial Blvd
Bessemer, AL 35022-6009

Evan Lincoln Moscov
Law Office of Evan L. Moscov
P.O. Box 8305
Waukegan, IL 60079-8305

NOVA RECON
7720 Bethlehem Rd
Manassas, VA 20109-2716

NOVEC
PO Box 34795
Alexandria, VA 22334-0795

Nationwide Mutual Insurance
1100 Locust St, Dept 2006
Des Moines, IA 50391-2006

New Age Drilling LLC
3212 23rd St
Des Moines, IA 50320-2647

NinjaOne
3687 Tampa Rd, Suite 200
Oldsmar, FL 34677-6313

Northern Wisconsin Fence
W7620 Cork Rd
Phillips, WI 54555-6366

Old Republic Surety Group
PO Box 88120
Milwaukee, WI 53288-8120

Ostafi Communication Inc
2121 Swan Dr
Camanche, IA 52730-2009

Overhead Door
6515 4th St SW
Cedar Rapids, IA 52404-4761

Ozzy Fiber Construction Inc
14378 Sandhill Rd
Louisville, NE 68037-2848

PJI Law
3900 Jermantown Rd
Fairfax, VA 22030-4900

PWCSA
PO Box 2266
Woodbridge, VA 22195-2266

Pappajohn, Shriver, Eide & Nielsen P.C.
PO Box 1588
Mason City, IA 50402-1588

Austin Peiffer
Ag & Business Legal Strategies
PO Box 11425
Cedar Rapids, IA 52410-1425

Pennsylvania Dept of Revenue
PO Box 280904
Harrisburg, PA 17128-0904

Pickens, Barnes & Abernathy
Attn: Stephanie L. Hinz
1800 First Avenue NE, Suite 200
P.O. Box 74170
Cedar Rapids, IA 52402-5554

(p)PINCO CONSTRUCTION LLC
21010 SOUTHBANK ST #605
STERLING VA 20165-7227

Plumetazz America Corp
225 Thrasher Pike
Soddy Daisy, TN 37379-4267

Poly Vinyl Roofing
785 Elbow Creek Rd
Mount Vernon, IA 52314-9732

Port-A-Johns
19212 Military Rd
Bennington, NE 68007-6212

Power Systems Electric South
1746 HWY 19 SE
Pelham, GA 31779

Precision Sheet Metal
1518 13th St
Belle Plaine, IA 52208-1327

Premier AV Solutions
609 W Jefferson St
Palmer, TX 75152-9638

Price Builders LLC
12185 Fredrick
Pampa, TX 79065-1513

Price Builders LLC
Attn: Peter J Chalik
699 Walnut St, Suite 2000
Des Moines, IA 50309-3948

Priceless Landscape
7015 Lancaster Thornville Rd NE
Pleasantville, OH 43148-9738

RCR Telecom LLC
2425 W Parker Rd, Bldg 6C
Carrollton, TX 75010-4725

ROC Communications LLC
13908 Lake Dr NE
Columbus, MN 55025-8609

RP Construction LLC
Attn: Jeffrey D. Goetz
801 Grand Ave, Suite 3700
Des Moines, IA 50309-8004

RP Construction LLC
Attn: Reyna Paz, President & CEO
24008 Bishop Meade Pl
Ashburn, VA 20148-1712

Ready Wireless
415 1st Street SE
Cedar Rapids, IA 52401-1808

Janet G. Reasoner
U.S. Trustee
111 7th Ave SE
Box 17
Cedar Rapids, IA 52401-2103

Resurface Inc
7679 Limestone Dr, Suite 140
Gainesville, VA 20155-4041

Rexco Equipment Inc
5900 SW 56th St
Des Moines, IA 50321-9621

Reyes Underground Utilities
1899 County Road 1126
Cumby, TX 75433-5149

Rice Tire
13032 Balls Ford Rd
Manassas, VA 20109-2410

Robert B. Brown
4907 Harvest Ct SW
Cedar Rapids, IA 52404-7411

Paula L. Roby
Day Rettig Martin, P.C.
150 1st Ave. NE, Suite 415
P.O. Box 2877
52406-2877
Cedar Rapids, IA 52406-2877

Romero Construction LLC
4212 Airline Pkwy
Chantilly, VA 20151-3965

Ross R. Michaelis
121 S Garnavillo St
Anamosa, IA 52205-1975

S&S Fiberoptics Corp
14135 Dan Park Loop
Fort Myers, FL 33912-6853

SIA Underground Inc
324 Preston Dr
Warrenton, VA 20186-2673

Scherr Contracting LLC
5015 SW 8th St
Des Moines, IA 50315-4614

Schimberg Company
1106 Shaver Road NE
Cedar Rapids, IA 52402-4500

Sega Ag Works Inc
PO Box 39
Cissna Park, IL 60924-0039

Seth Stanton
409 6th Ave SW
Cedar Rapids, IA 52404-5814

Sheets Sterling Inc
Attn: Emily Douglas Moore
974 73rd St, Suite 16
West Des Moines, IA 50265-1026

(p) SHEETS STERLING INC
ATTN KIMBERLY BOWSER
P O BOX 615
STERLING VA 20167-0615

Sherwin-Williams
3501 J St SW
Cedar Rapids, IA 52404-4608

Sherwin-Williams
c/o Michael B. Bach, Authorized Agent
25 Whitney Drive, Suite 106
Milford, OH 45150-8400

Shiloh Reiter
19032 Newport Rd
Anamosa, IA 52205-7703

Smith Gambrel & Russel LLP
Attn: Elizabeth Janczak /Shelly DeRousse
311 S Wacker Dr, Suite 3000
Chicago, IL 60606-6683

Soft Dig Properties LLC
525 Milltown Rd, Suite 304
North Brunswick, NJ 08902-3317

Star Equipment Ltd PO Box 8438 Des Moines, IA 50301-8438	State of Wisconsin DWD UI PO Box 8914 Madison, WI 53708-8914	Summit IG, LLC Attn: Lee Grant VP & General Counsel 22365 Broderick Dr. Suite 250 Sterling, VA 20166-9396
Sunbelt Rentals PO Box 409211 Atlanta, GA 30384-9211	TMC Transportation PO Box 1774 Des Moines, IA 50306-1774	TNT Underground Utilities Inc 303 E Whitworth St Hazlehurst, MS 39083-2607
Tarheel Contractors Supply 162 Porter Rd Rock Hill, SC 29730-6339	TelcoDen Inc PO Box 268 Walford, IA 52351-0268	Tennessee Dept of Revenue Andrew Jackson Bldg, 3rd Floor, Ste 500 500 Deaderick St Nashville, TN 37242-1099
Terry Durin Co 407 7th Ave SE Cedar Rapids, IA 52401	Tier 1 Tower Services LLC 955 16th Ave Marion, IA 52302-2654	Todd Shores 1840 Silver Maple Trail North Liberty, IA 52317-4761
Traffic Safety Supplies Inc Attn: Accounts Receivable 14490 Lee Hwy Gainesville, VA 20155-1838	Transportation Consultants Inc 2400 86th St, Suite 28 Urbandale, IA 50322-4306	Tripwireless Inc 4941 Allison St Arvada, CO 80002-4421
TrueNorth Companies, LC PO Box 1863 Cedar Rapids, IA 52406-1863	Ty McFarland 1826 23rd St NW Cedar Rapids, IA 52405-5602	Tyler R. Pelton S3052 E Fox Hill Rd Baraboo, WI 53913-9176
U.S. Small Business Administration 10737 Gateway West, Suite 300 El Paso, TX 79935-4910	U.S. Small Business Administration 2750 1st Ave NE, Suite 350 Cedar Rapids, IA 52402-4831	(p)U S SMALL BUSINESS ADMINISTRATION ATTN BK NOTICES 332 S MICHIGAN AVE SUITE 600 CHICAGO IL 60604-4318
U.S. Small Business Administration Attn: Jody Rae Sartin 210 Walnut St, Suite 749 Des Moines, IA 50309-2186	U.S. Small Business Administration Fresno District Office 801 R Street, Suite 201 Fresno, CA 93721-2365	US Cellular Dept 0205 Palatine, IL 60055-0205
USA Communications 124 Main St PO Box 389 Shellsburg, IA 52332-0389	USTDW PO Box 365 Walford, IA 52351-0365	United Healthcare Atlanta, GA 30374-0376

United Healthcare
PO Box 94017
Palatine, IL 60094-4017

Attn: CDM/Bankruptcy
185 Asylum St - 03B
Hartford, CT 06103-3408

120 W 12th St
Floor 11
Kansas City, MO 64105-1937

United Rental
5735 4th St Ct SW
Cedar Rapids, IA 52404-4840

United States Trustee
United States Federal Courthouse
111 7th Avenue SE, Box 17
Cedar Rapids, IA 52401-2103

United States of America (SBA)
U.S. Attorney's Office
Attn: Marty McLaughlin
111 7th Ave SE, Box 1
Cedar Rapids, IA 52401-2103

Utility Service Contractors Inc
1410 Industrial Dr, Suite 100
Hiawatha, IA 52233-1160

Van Meter Inc
850 32nd Ave SW
Cedar Rapids, IA 52404-3913

Veerabhadra R Malikireddy
c/o Samson Properties
14526 Lee Rd
Chantilly, VA 20151-2112

Veridian Credit Union
Attn: Bankruptcy
P.O. Box 6000
1827 Ansborough Avenue
Waterloo, IA 50701-3629

Vic's Crane & Heavy Haul Inc
3000 145th St SE
Rosemount, MN 55068-5916

Virginia Dept of Taxation
PO Box 1777
Richmond, VA 23218-1777

Virginia Employment Commission
PO Box 26441
Richmond, VA 23261-6441

Virginia Ground Covers
21585 Cascades Pkwy
Sterling, VA 20166-9209

WI Dept of Workforce Development
Unemployment Insurance Div
PO Box 7945
Madison, WI 53707-7945

WI Dept of Workforce Development
Unemployment Insurance Div / Collections
PO Box 8914
Madison, WI 53708-8914

WM Corporate Services Inc
As Payment Agent
PO Box 4648
Boston, MA 02205

WM Enterprise LLC
11720 Beltsville Dr. #160
Beltsville, MD 20705-3166

Wagner Falconer & Judd, Ltd.
300 N Corporate Drive
Suite 200
Brookfield, WI 53045-5833

Wapsi Banks LLC
761 Wapsi Banks Rd
Central City, IA 52214-9651

Wasape Construction
403747 W 3800 Rd
Talala, OK 74080-3416

Watts Electric Company
13351 Dover St
Waverly, NE 68462-2516

Watts Electric Company
c/o Brian S Koerwitz
5825 South 14th St, Suite 200
Lincoln, NE 68512-1233

Wellmark
1331 Grand Ave
Des Moines, IA 50309-2565

Wells Fargo Bank NA as Agent
Attn: Relationship Manager
14241 Dallas Pkwy, Suite 1300
Dallas, TX 75254-2955

Wendling Quarries Inc
2647 225th St
De Witt, IA 52742-9123

West Pacific Drilling Inc
Attn: Brandon Kuenzi, Secretary
PO Box 882
Silverton, OR 97381-0882

West Union Trenching LLC
800 Hwy 150 South
West Union, IA 52175-1600

Wisconsin Dept of Revenue
PO Box 8901
Madison, WI 53708-8901

Youngwood Lane LLC
Attn: Paul Szczenski
44112 Mercure Cir
Sterling, VA 20166-2084

Zayo Group LLC
1805 29th St, Suite 2050
Boulder, CO 80301-1067

Zayo Group LLC
c/o Timothy N. Lillwitz
801 Grand Ave, Suite 3700
Des Moines, IA 50309-8004

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g) (4).

Advanced Tower Services LLC
2417 Baylor Drive SE
Albuquerque, NM 87106-3205

Ag & Business Legal Strategies
P.O. Box 11425
Cedar Rapids, IA 52410-1425

(d) Ag & Business Legal Strategies
Attn: Austin Peiffer
PO Box 11425
Cedar Rapids, IA 52410-1425

(d) Ag & Business Legal Strategies
Attn: Joe Peiffer & Austin Peiffer
PO Box 11425
Cedar Rapids, IA 52410-1425

Alliant Energy
300 E Sheridan Ave
Centerville, IA 52544-2625

Altorfer Inc
PO Box 1347
Cedar Rapids, IA 52405-1347

BMW Financial Services
Attn: Bankruptcy/Correspondence
PO Box 3608
Dublin, OH 43016

Baltimore County Maryland
Attn: Office of Budget & Finance
400 Washington Ave, Room 150
Towson, MD 21204-4605

Breakout Capital LLC
1451 Dolley Madison Blvd, Suite 200
Mc Lean, VA 22101-3847

Caterpillar Financial Services
Lockbox 730681
14800 Frye Rd, 2nd Floor
Fort Worth, TX 76155-2732

(d) Caterpillar Financial Services Corp
Attn: Erin O'Quinn
2120 West End Ave
Nashville, TN 37203-5341

(d) Caterpillar Financial Services Corporation
Attn: Joan Morrison
2120 West End Avenue
Nashville, TN 37203 US

DVA Inc d/b/a Ditch Witch of Virginia
Aegis Law- Eric Langston
601 S. Lindberg Blvd.
Frontenac, MO 63131

(d) DVA Inc d/b/a Ditch Witch of Virginia
Attn: AEGIS Law - Eric Langston
222 Third Ave SE, Suite 501, Ofc 6
Cedar Rapids, IA 52401-1542

De Lage Landen Financial
Attn: Litigation & Recovery
1111 Old Eagle School Rd
Wayne, PA 19087-1453

Deere Credit Services Inc
Attn: Litigation & Recovery Unit
PO Box 6600
Johnston, IA 50131-6600

Dell Financial Services
PO Box 5275
Carol Stream, IL 60197-5275

(d) Dell Financial Services
PO Box 81577
Austin, TX 78708-1577

(d) Dell Financial Services LLC
Resurgent Capital Services
PO Box 10390
Greenville, SC 29603-0390

Division of Child Support Enforcement
Bankruptcy Unit
2001 Maywill St, Suite 200
Richmond, VA 23230-3236

Dominion Energy Virginia North Carolina
PO Box 26666
Richmond, VA 23261-6666

Attn: Peggy Upton

Attn: Legal

PO Box 609

PO Box 800

Cedar Rapids, IA 52406-0609

North Liberty, IA 52317-0800

(d) GreenState Credit Union

PO Box 925

North Liberty, IA 52314

(d) Greenstate Credit Union

Attn: Bankruptcy

PO Box 925

North Liberty, IA 52317

Herc Rentals Inc

23745 Pebble Run Pl

Sterling, VA 20166-2127

(d) Herc Rentals Inc

27500 Riverview Center Blvd

Suite 100

Bonita Springs, FL 34134-4328

Iowa Department of Revenue

Attn: Bankruptcy Unit

PO Box 10471

Des Moines, IA 50306-0471

(d) Eric J. Langston

Aegis Law

222 Third Ave SE

Ste 501, Ofc 6

Cedar Rapids, IA 52401

Marlin Business Corporation fka Marlin Busin

300 Fellowship Road

Mount Laurel, NJ 08054

Millbrook West LLC

Millbrook Quarries LLC

PO Box 163

Broad Run, VA 20137-0163

Pinco Construction LLC

21010 Southbank St, #605

Sterling, VA 20165-7227

Sheets Sterling Inc

Attn: Kimberly Bowser

PO Box 615

Sterling, VA 20167-0615

U.S. Small Business Administration

Attn: BK Notices

332 S Michigan Ave, Suite 600

Chicago, IL 60604-4318

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u), IA

(d) Caterpillar Financial Services Corporation

c/o Mark A. Ludolph

300 Hamilton Boulevard - PO Box 6199

Peoria, IL 61601-6199

(d) DVA, Inc. d/b/a Ditch Witch of Virginia

11053 Washington Hwy

Glen Allen, VA 23059-1905

(u) Fence Pros LLC

3887 Trigg Turner Rd

(d) Green Note Capital Partners SPV LLC

1019 Avenue P, Suite 401

Brooklyn, NY 11223-2366

(u) Keystone Savings Bank

End of Label Matrix

Mailable recipients 424

Bypassed recipients 6

Total 430